Case 22-40693 Doc 415-1 Filed 05/29/24 Entered 05/29/24 10:24:09 Desc Notice of Trustees Final Report Page 1 of 12

# UNITED STATES BANKRUPTCY COURT DISTRICT OF MASSACHUSETTS CENTRAL DIVISION

In Re:	§	
	§	
SOLAR WOLF ENERGY, INC.	§	Case No. 22-40693-CJP
	§	
Debtor(s)	§	

#### NOTICE OF TRUSTEE'S FINAL REPORT AND APPLICATIONS FOR COMPENSATION AND DEADLINE TO OBJECT (NFR)

Pursuant to Fed. R. Bankr. P. 2002(a)(6) and 2002(f)(8), please take notice that JOSEPH H. BALDIGA, TRUSTEE, trustee of the above styled estate, has filed a Final Report and the trustee and the trustee's professionals have filed final fee applications, which are summarized in the attached Summary of Trustee's Final Report and Applications for Compensation.

The complete Final Report and all applications for compensation are available for inspection at the Office of the Clerk, at the following address:

United States Bankruptcy Court Donohue Federal Building 595 Main Street, Room 211 Worcester, MA 01608-2076

The following procedures for objecting must be followed:

1 '	etion with the court at the address above on or beforeetion(s) upon the trustee, any party whose application is
being challenged, and the United Stat	es Trustee.
HEARING	
in Courtroom 3, 3rd floor at Main Street, Worcester, MA 01608-2	any objection to the Final Report will be held at on the Harold Donohue Federal Building and Courthouse, 595 076. If no objections are filed, upon entry of an order on any the applications and dividends pursuant to FRBP 3009
Date Mailed:	By: /s/ Joseph H. Baldiga
	Chapter 7 Trustee

Any person wishing to object to any fee application that has not already been approved, or to the

Joseph H. Baldiga, Trustee Mirick, O'Connell 1800 West Park Drive, Suite 400 Westborough, MA 01581-3926

# UNITED STATES BANKRUPTCY COURT DISTRICT OF MASSACHUSETTS CENTRAL DIVISION

In Re:	§	
	§	
SOLAR WOLF ENERGY, INC.	§	Case No. 22-40693-CJP
	§	
Debtor(s)	§	

#### SUMMARY OF TRUSTEE'S FINAL REPORT AND APPLICATIONS FOR COMPENSATION

The Final Report shows receipts of	\$ 72,550.00
and approved disbursements of	\$ 16,430.16
leaving a balance on hand of l	\$ 56,119.84

Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payment to Date	Proposed Payment
	MASSACHUSETT				
	S DEPARTMENT				
1	OF REVENUE	\$ 76,262.13	\$ 0.00	\$ 0.00	\$ 0.00
	U.S. SMALL				
	BUSINESS				
	ADMINISTRATIO				
105	N	\$ 163,191.78	\$ 0.00	\$ 0.00	\$ 0.00
	MASSACHUSETT				
	S DEPARTMENT				
2A	OF REVENUE	\$ 134,689.21	\$ 2,500.00	\$ 2,500.00	\$ 0.00
	CONSOLIDATED				
31	ELECTRIC	\$ 101,027.69	\$ 0.00	\$ 0.00	\$ 0.00

The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. §326(a) on account of the disbursement of the additional interest.

# Case 22-40693 Doc 415-1 Filed 05/29/24 Entered 05/29/24 10:24:09 Desc Notice of Trustees Final Report Page 4 of 12

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payment to Date	Proposed Payment
Claim 110.	INTERNAL	Claim 7 (Socied	Clum	Date	1 dyment
	REVENUE				
40A	SERVICE	\$ 913,848.29	\$ 2,500.00	\$ 2,500.00	\$ 0.00
	SUNPOWER				
	CORPORATION				
	AND ITS				
94	AFFILIATES	\$ 42,374.53	\$ 0.00	\$ 0.00	\$ 0.00
То	tal to be paid to secur	ed creditors		\$	0.00
Re	maining Balance			\$	56,119.84

Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Tota	al Requested	Inter	rim Payment	ı	posed
Reason/Applicant		ar requested	io D	aic	тау	IIICIII
Trustee Fees: JOSEPH H. BALDIGA	\$	6,877.50	\$	0.00	\$	3,788.02
Attorney for Trustee Fees: MIRICK, O'CONNELL	\$	81,335.00	\$	0.00	\$	41,820.82
Attorney for Trustee Expenses: MIRICK, O'CONNELL	\$	7,050.51	\$	0.00	\$	3,883.31
Accountant for Trustee Fees: VERDOLINO & LOWEY, P.C.	\$	5,623.50	\$	0.00	\$	5,623.50
Auctioneer Fees: PAUL E. SAPERSTEIN CO., INC.	\$	3,755.00	\$	3,755.00	\$	0.00
Charges: UNITED STATES BANKRUPTCY COURT	\$	188.00	\$	188.00	\$	0.00
Other: COMMISSIONER OF REVENUE SERVICES NA	\$	250.00	\$	250.00	\$	0.00
Other: COMMONWEALTH OF MASSACHUSETTS	\$	456.00		456.00		0.00
Other: INTERNATIONAL SURETIES, LTD.	\$	53.35	\$	53.35	\$	0.00
Other: PAUL E. SAPERSTEIN CO., INC.	\$	5,577.21	\$	5,577.21	\$	0.00
Other: RHODE ISLAND DIVISION OF TAXATION	\$	400.00		400.00		0.00

### Case 22-40693 Doc 415-1 Filed 05/29/24 Entered 05/29/24 10:24:09 Desc Notice of Trustees Final Report Page 5 of 12

Reason/Applicant	Total Requested	Interim Payment to Date	Proposed Payment
Other: VERDOLINO & LOWEY, P.C.	\$ 1,004.19	\$ 0.00	\$ 1,004.19
Total to be paid for chapter 7 admini	strative expenses	\$	56,119.84
Remaining Balance		\$	0.00

Applications for prior chapter fees and administrative expenses have been filed as follows:

#### **NONE**

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$541,427.01 must be paid in advance of any dividend to general (unsecured) creditors.

#### Allowed priority claims are:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payment to Date	Proposed Payment
5A	DEAN ANGELOS	\$ 3,350.00		
JA	DEAN ANGELOS	3,330.00	φ 0.00	Φ 0.00
7-2A	NICHOLAS ROTTI	\$ 3,350.00	\$ 0.00	\$ 0.00
10	YAKO YAKO	\$ 7,115.40	\$ 0.00	\$ 0.00
15-1, 15-2	JOYCE MARIA AND JON FISH	\$ 500.00	\$ 0.00	\$ 0.00
13-1, 13-2	301(11511	σ σσ.σσ	0.00	0.00
16	CAROLYN LODDERS	\$ 5,206.20	\$ 0.00	\$ 0.00
17A	RAYMOND HUNTLEY	\$ 3,350.00	\$ 0.00	\$ 0.00
	DIPTAM			
18A	CHATTERJEE	\$ 3,350.00	\$ 0.00	\$ 0.00
	SRINIVASAN			
19A	RAMKUMAR	\$ 3,350.00	\$ 0.00	\$ 0.00
	JONATHAN			
23A	DURANTE	\$ 3,350.00	\$ 0.00	\$ 0.00
24A	CARI BROWN	\$ 3,350.00	\$ 0.00	\$ 0.00
	MICHAEL A.			
27A	PROCOPIO	\$ 3,350.00	\$ 0.00	\$ 0.00
33A	WILDER TAMAYO	\$ 3,350.00	\$ 0.00	\$ 0.00
46A	MICHAEL KIEHNAU	\$ 3,350.00	\$ 0.00	\$ 0.00

# Case 22-40693 Doc 415-1 Filed 05/29/24 Entered 05/29/24 10:24:09 Desc Notice of Trustees Final Report Page 6 of 12

Claim No.	Claimant	Allowed Amount of Claim	Interim Payment to Date	Proposed Payment
47-2	MARIANNE SFORZA	\$ 3,123.60	\$ 0.00	\$ 0.00
52A	SUSAN MCEWEN	\$ 3,350.00	\$ 0.00	\$ 0.00
53A	PATRICK GABRIDGE	\$ 3,350.00	\$ 0.00	\$ 0.00
58	KAREN AND DANIEL CROWLEY	\$ 7,288.20	\$ 0.00	\$ 0.00
62	SU LIN SHEEHY	\$ 3,061.80	\$ 0.00	\$ 0.00
63	DAVID WITTER	\$ 6,370.80	\$ 0.00	\$ 0.00
70A	GIUSEPPE FOLCO	\$ 3,350.00	\$ 0.00	\$ 0.00
71	JOHN FREEBURN	\$ 2,603.10	\$ 0.00	\$ 0.00
73A	KIRSTIE MIERSMA	\$ 3,350.00	\$ 0.00	\$ 0.00
74A	NICK OLIVEIRA	\$ 2,775.00	\$ 0.00	\$ 0.00
76A	LARRY AND LEE LUKASZEWICZ	\$ 3,350.00	\$ 0.00	\$ 0.00
77	JUDY KOZAK	\$ 33,904.20	\$ 0.00	\$ 0.00
83A	MIKE RITTER	\$ 3,350.00	\$ 0.00	\$ 0.00
88A	JOHN KURTH	\$ 3,350.00	\$ 0.00	\$ 0.00
91A	REX E. BRADFORD	\$ 3,350.00	\$ 0.00	\$ 0.00
93A	HOWARD & NICOLE HECHT	\$ 3,350.00	\$ 0.00	\$ 0.00
99A	JOSHUA AND MELINDA PRINCE	\$ 3,350.00	\$ 0.00	\$ 0.00
104-2A	DONALD WOLENT	\$ 3,350.00	\$ 0.00	\$ 0.00
106A	ANDREW CEFALU	\$ 3,350.00	\$ 0.00	\$ 0.00
108	EDWARD MEINERS	\$ 1,000.00	\$ 0.00	\$ 0.00
112A	RICHARD CARROLL, JR.	\$ 3,350.00	\$ 0.00	\$ 0.00
117A	ED SENTEIO	\$ 2,775.00	\$ 0.00	\$ 0.00
2B	MASSACHUSETTS DEPARTMENT OF REVENUE	\$ 0.00	\$ 0.00	\$ 0.00
40B	INTERNAL REVENUE SERVICE	\$ 388,653.71	\$ 0.00	\$ 0.00

### Case 22-40693 Doc 415-1 Filed 05/29/24 Entered 05/29/24 10:24:09 Desc Notice of Trustees Final Report Page 7 of 12

Total to be paid to priority creditors	\$ 0.00
Remaining Balance	\$ 0.00

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$2,341,079.86 have been allowed and will be paid <u>pro rata</u> only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payment to Date	Proposed Payment
3	ANDREW G. BAXTER	\$ 12,922.00	\$ 0.00	\$ 0.00
4	ARVIN NUNDLOLL	\$ 13,612.80	\$ 0.00	\$ 0.00
5B	DEAN ANGELOS	\$ 18,497.20	\$ 0.00	\$ 0.00
6	DANIEL LONG	\$ 14,055.94	\$ 0.00	\$ 0.00
7-2B	NICHOLAS ROTTI	\$ 11,190.40	\$ 0.00	\$ 0.00
8	EDWARD VERSIACKAS	\$ 19,295.40	\$ 0.00	\$ 0.00
9	BARBARA A LAVOINE	\$ 3,644.40	\$ 0.00	\$ 0.00
11	CYNTHIA L. BERK AND JANIS E. BRINKER	\$ 7,288.20	\$ 0.00	\$ 0.00
12	JAMES J PFEFFER	\$ 28,051.20	\$ 0.00	\$ 0.00
13	KEVIN M. DONAHUE	\$ 10,151.40	\$ 0.00	\$ 0.00
14	FREDERIC JAFFRE	\$ 27,000.00	\$ 0.00	\$ 0.00
17B	RAYMOND HUNTLEY	\$ 13,252.60	\$ 0.00	\$ 0.00
18B	DIPTAM CHATTERJEE	\$ 5,495.20	\$ 0.00	\$ 0.00
19B	SRINIVASAN RAMKUMAR	\$ 7,876.60	\$ 0.00	\$ 0.00
20	CHRISTOPHER C. PAQUETTE	\$ 18,381.60	\$ 0.00	\$ 0.00
21	KIM NELSON	\$ 4,425.00	\$ 0.00	\$ 0.00

# Case 22-40693 Doc 415-1 Filed 05/29/24 Entered 05/29/24 10:24:09 Desc Notice of Trustees Final Report Page 8 of 12

Claim No.	Claimant	Allowed Amount of Claim Interim Payment to Date		Proposed Payment	
22	THOMAS NEMMERS	\$ 11,452.80	\$ 0.00	\$ 0.00	
23B	JONATHAN DURANTE	\$ 17,050.00	\$ 0.00	\$ 0.00	
24B	CARI BROWN	\$ 6,516.00	\$ 0.00	\$ 0.00	
25	RON MEDRZYCHOWSKI	\$ 14,040.00	\$ 0.00	\$ 0.00	
26	JOSEPH ANTONELLI	\$ 0.00	\$ 0.00	\$ 0.00	
27B	MICHAEL A. PROCOPIO	\$ 30,396.40	\$ 0.00	\$ 0.00	
28	DANIEL GRENON	\$ 8,894.00	\$ 0.00	\$ 0.00	
29	KIM BERNER	\$ 10,932.60	\$ 0.00	\$ 0.00	
30	KEVIN BRADLEY	\$ 11,973.60	\$ 0.00	\$ 0.00	
32-2	MICHAEL P. KELLY	\$ 57,000.00	\$ 0.00	\$ 0.00	
33B	WILDER TAMAYO	\$ 2,981.50	\$ 0.00	\$ 0.00	
34	MEGHAN RAVENSCROFT- VELEZ	\$ 11,276.40	\$ 0.00	\$ 0.00	
35	JASON BERRY	\$ 15,141.60			
36	VIRGINIA LEE OBRIEN	\$ 7,800.00			
37	RUSLAN AFASIZHEV	\$ 29,324.00	\$ 0.00	\$ 0.00	
38	CHRISTOPHER RODWILL	\$ 24,738.00	\$ 0.00	\$ 0.00	
39	AVIDIA BANK	\$ 1,859.95	\$ 0.00	\$ 0.00	
40C	INTERNAL REVENUE SERVICE	\$ 311,597.19	\$ 0.00	\$ 0.00	
41	CLAIRE BOURDEAU	\$ 16,138.30	\$ 0.00	\$ 0.00	
42	DANIEL A. KOHNFELDER	\$ 18,254.40	\$ 0.00	\$ 0.00	
43	HETAL HITESH WADIKAR	\$ 22,738.00	\$ 0.00	\$ 0.00	
44	MARK LIQUE	\$ 11,859.99	\$ 0.00	\$ 0.00	

# Case 22-40693 Doc 415-1 Filed 05/29/24 Entered 05/29/24 10:24:09 Desc Notice of Trustees Final Report Page 9 of 12

Claim No. Claimant		Allowed Amount of Claim	Interim Payment to Date	Proposed Payment	
45	SOLAR FOUNDATIONS USA, INC.	\$ 31,372.14	\$ 0.00	\$ 0.00	
46B	MICHAEL KIEHNAU	\$ 15,504.40	\$ 0.00	\$ 0.00	
48	MASTERMAN"S LLP	\$ 1,188.44	\$ 0.00	\$ 0.00	
49	TECHNOLOGY CREDIT UNION	\$ 6,000.00	\$ 0.00	\$ 0.00	
50	JOHN SERIJAN	\$ 1,000.00	\$ 0.00	\$ 0.00	
51	PAM REGO	\$ 14,750.05	\$ 0.00	\$ 0.00	
52B	SUSAN MCEWEN	\$ 20,164.46	\$ 0.00	\$ 0.00	
53B	PATRICK GABRIDGE	\$ 41,707.00	\$ 0.00	\$ 0.00	
54	JOSHUA UHALT	\$ 16,983.60	\$ 0.00	\$ 0.00	
55	GARY POTTER	\$ 5,600.00	\$ 0.00	\$ 0.00	
56	DIMITAR IVANOV	\$ 4,685.40	\$ 0.00	\$ 0.00	
57	GEORGIA DEMETRIADES	\$ 6,767.70	\$ 0.00	\$ 0.00	
59	JOYCE MCFARLAND	\$ 19,782.00	\$ 0.00	\$ 0.00	
60	THOMAS LITTLEWOOD	\$ 18,401.10	\$ 0.00	\$ 0.00	
61	PAVEL NELYUBIN	\$ 8,850.04	\$ 0.00	\$ 0.00	
64	JEANNIE SILVESTRO	\$ 14,823.60	\$ 0.00	\$ 0.00	
65	JAMI CARDER	\$ 19,591.20	\$ 0.00	\$ 0.00	
66	RICHARD MONTAGUE	\$ 8,100.00	\$ 0.00	\$ 0.00	
67	MARGOT AND FRED CHURCHILL	\$ 24,362.80	\$ 0.00	\$ 0.00	
68	WILLIAM KENNEDY	\$ 20,660.40	\$ 0.00	\$ 0.00	
69	MIKE FORD	\$ 14,810.40	\$ 0.00	\$ 0.00	
70B	GIUSEPPE FOLCO	\$ 18,589.00	\$ 0.00	\$ 0.00	
72	COLIN MISQUITA	\$ 26,555.00	\$ 0.00	\$ 0.00	
73-B	KIRSTIE MIERSMA	\$ 66,164.03	\$ 0.00	\$ 0.00	
74B	NICK OLIVEIRA	\$ 14,034.60	\$ 0.00	\$ 0.00	

# Case 22-40693 Doc 415-1 Filed 05/29/24 Entered 05/29/24 10:24:09 Desc Notice of Trustees Final Report Page 10 of 12

Claim No.	Claimant	Allowed Amount of Claim	Interim Payment to Date	Proposed Payment
				•
75	ANTHONY IANI	\$ 16,138.20	\$ 0.00	\$ 0.00
76B	LARRY AND LEE LUKASZEWICZ	\$ 48,950.00	\$ 0.00	\$ 0.00
78	JOSEPH LAYDON	\$ 6,556.50	\$ 0.00	\$ 0.00
79	EMILY WOUDENBERG	\$ 12,854.10	\$ 0.00	\$ 0.00
80	TRANQUIL LAKE NURSERY	\$ 9,820.57	\$ 0.00	\$ 0.00
81	EMPOWER ENERGY SOLUTIONS INC. D/B/A EMPOWER	\$ 181,722.91	\$ 0.00	\$ 0.00
82	LUKE BENES	\$ 5,929.50	\$ 0.00	\$ 0.00
83B	MIKE RITTER	\$ 7,450.00	\$ 0.00	\$ 0.00
84	CABOT HOUSE, INC.	\$ 136,132.31	\$ 0.00	\$ 0.00
85	VANESSA ALARIE	\$ 33,963.00	\$ 0.00	\$ 0.00
86-3	DAVOOD ANSARI OGHOL BEIG	\$ 23,445.49	\$ 0.00	\$ 0.00
87	ALBERT INGLESI	\$ 9,891.22	\$ 0.00	\$ 0.00
88B	JOHN KURTH	\$ 35.68	\$ 0.00	\$ 0.00
89	FRANCIS AND ROSANNE ROSE	\$ 19,558.88	\$ 0.00	\$ 0.00
90	BARBARA WASLEY	\$ 6,507.30	\$ 0.00	\$ 0.00
91B	REX E. BRADFORD	\$ 11,122.00	\$ 0.00	\$ 0.00
92	MICHAEL MARESCA	\$ 27,000.00	\$ 0.00	\$ 0.00
93B	HOWARD & NICOLE HECHT	\$ 39,423.40	\$ 0.00	\$ 0.00
95	WILLIAM AND SARAH SHARP	\$ 16,138.10	\$ 0.00	\$ 0.00
96	KIM BERNER	\$ 10,932.60	\$ 0.00	\$ 0.00
97	KEVIN AND CARLA JORDAN	\$ 13,551.13	\$ 0.00	\$ 0.00
98	SUZANNE RINFRET	\$ 6,804.00	\$ 0.00	\$ 0.00
99B	JOSHUA AND MELINDA PRINCE	\$ 86,650.00	\$ 0.00	\$ 0.00

### Case 22-40693 Doc 415-1 Filed 05/29/24 Entered 05/29/24 10:24:09 Desc Notice of Trustees Final Report Page 11 of 12

Claim No.	Claimant	Allowed Amount of Claim Interim Payment to Date		Proposed Payment
100	DANIEL LONG	\$ 14,055.94	\$ 0.00	\$ 0.00
101-2	GEORGIA DEMETRIADES	\$ 6,767.70	\$ 0.00	\$ 0.00
102	LYNN LANDRY	\$ 3,123.60	\$ 0.00	\$ 0.00
103	PATRICIA AND ARNOLD VECCHIONE	\$ 6,000.00	\$ 0.00	\$ 0.00
104-2B	DONALD WOLENT	\$ 10,378.00	\$ 0.00	\$ 0.00
106B	ANDREW CEFALU	\$ 12,009.40	\$ 0.00	\$ 0.00
107	SECOND GENERATION	\$ 92,454.20	\$ 0.00	\$ 0.00
109	ISABELLA ROY	\$ 20,000.00	\$ 0.00	\$ 0.00
111-2	JOHN FOGLE, JR.	\$ 26,118.00	\$ 0.00	\$ 0.00
112B	RICHARD CARROLL, JR.	\$ 34,960.00	\$ 0.00	\$ 0.00
113	PAUL L CARLSON	\$ 850.00	\$ 0.00	\$ 0.00
114	JOSEPH MASSARO	\$ 26,875.60	\$ 0.00	\$ 0.00
115	ROBERT DEDOMINICK	\$ 14,500.00	\$ 0.00	\$ 0.00
116	JORGE LOMASTRO	\$ 30,325.60	\$ 0.00	\$ 0.00
117B	ED SENTEIO	\$ 6,032.90	\$ 0.00	\$ 0.00
118	RALPH ROBERT MCGILL, JR.	\$ 8,500.00	\$ 0.00	\$ 0.00
Tot	al to be paid to timely gener	s \$	0.00	
Ren	naining Balance		\$	0.00

Tardily filed claims of general (unsecured) creditors totaling \$574,932.00 have been allowed and will be paid <u>pro rata</u> only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Tardily filed general (unsecured) claims are as follows:

Claim No.	Claimant	Allowed Amount of Claim	Interim Payment to Date	Proposed Payment	
119	CRAIG FERRARI	\$ 46,500.00	\$ 0.00	\$ 0.00	

### Case 22-40693 Doc 415-1 Filed 05/29/24 Entered 05/29/24 10:24:09 Desc Notice of Trustees Final Report Page 12 of 12

Claim No.	Claimant	Allowed Amount of Claim		J J			Payment
120	JUSTIN FERRARI	\$	74,500.00	\$	0.00	*	0.00
120	JOSTINTERRARI	Ψ	/4,500.00	Ψ	0.00	Ψ	0.00
121	GOODLEAP LLP	\$	188,932.00	\$	0.00	\$	0.00
122	JOHN NICKLEY	\$	15,000.00	\$	0.00	\$	0.00
122	OFFICE OF CONSUMER AFFAIRS AND BUSINESS	6	250,000,00	¢.	0.00	¢	0.00
123	REGULATION	\$	250,000.00	12	0.00	3	0.00
Total to be paid to tardy general unsecured creditors					\$		0.00
Remaining Balance					\$		0.00

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$0.00 have been allowed and will be paid <u>pro rata</u> only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent, plus interest (if applicable).

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

Claim No.	Claimant	Allowed Amou of Claim	nt	Interim Payment Date	Proposed Payment
2C	MASSACHUSETTS DEPARTMENT OF REVENUE	\$	0.00	\$ 0.0	0.00
Total to be paid to subordinated unsecured creditors					0.00
Re	maining Balance	\$	0.00		

Prepared By: /s/ Joseph H. Baldiga

Chapter 7 Trustee

Joseph H. Baldiga, Trustee Mirick, O'Connell 1800 West Park Drive, Suite 400 Westborough, MA 01581-3926

**STATEMENT:** This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.